



Lombard Street

Often called "the crookedest street in the world," the switchback design of Lombard Street in San Francisco was completed in 1922 and was born out of necessity. The hill's natural grade was too steep for most vehicles to climb and posed a very serious hazard to pedestrians.



The BOE is committed to helping all California businesses and individuals properly comply with the state's complex and changing tax laws. The agency offers a full range of services tailored to the diverse needs of the state's businesses—from 24-hour electronic services to personal assistance with tax compliance questions.

Resources and Assistance

Taxpayer Information Section: 800-400-7115

In 2006-07, the BOE's Taxpayer Information Section received over 470,000 calls from taxpayers, tax practitioners, and the general public. Seventy-eight percent of callers spoke with customer service representatives, an increase of 13,000 calls from 2005-06. The remaining 22 percent of callers took advantage of the toll-free system's automated services, which include a fax feature for selected forms and publications, recordings of sales tax rates, and an interactive seller's permit verification system. Callers experienced an average wait time of only 32 seconds, almost half the wait time from the previous fiscal year. In addition to handling hundreds of thousands of calls, Taxpayer Information Section staff responded to nearly 15,000 general tax question e-mails received from website visitors.

Internet Site: www.boe.ca.gov

The BOE's extensive website provides forms, publications, regulations, reports, tax news, meeting agendas, and special features for taxpayers, local governments, and the general public.

Our E-Services page on our website continues to expand. Some of our e-services include:

- E-filing for most sales and use tax accounts, Motor Fuels Tax accounts, and International Fuel Tax Agreement (IFTA) accounts.

- Credit card payments for e-filed and paper sales and use tax returns and prepayments.
- Credit card payments for accounts receivable, audit payments, and fee payments for nearly all tax and fee programs.
- Ordering cigarette tax stamps by licensed cigarette distributors; checking the status of orders online.
- Verification of seller's permits, cigarette and tobacco licenses, and e-waste recycling fee accounts.
- Viewing history of e-filed returns and prepayments.
- "Turning off" paper returns for sales and use tax accounts registered as e-clients; receiving e-mail reminders to e-file sales and use tax returns prior to the due date.

Publications

Pamphlets, Special Notices, and Newsletters

In 2006-07, tax program and communications experts created and updated a variety of publications and produced and distributed a number of special notices. Bright, attractive new publication designs encouraged readers to learn more about tax and fee compliance. This fiscal year, new pamphlets were developed to inform taxpayers about the Tax Appeals Assistance Program, contribution disclosures, cigarette and tobacco products inspections, and what to expect in a computer-assisted audit.



Linking 21 missions, 4 presidios and various pueblos from San Diego to Sonoma, historic El Camino Real, is also known as the King's Highway. Uniquely marked to aid travelers, El Camino Real is dotted with distinctive guideposts, a mission bell supported by a staff in the shape of a Franciscan walking stick.

The agency continued to publish four tax newsletters that serve more than one million readers. For a full list of publications and newsletters, see the [Appendix page 85](#). The BOE E-Services Team introduced [publication 159](#), *BOE-file Users Guide*. The publication provides information on how to use the new free e-filing service provided by the BOE this fiscal year. The publication is a tri-fold quick reference that includes:

- The three easy steps to e-file.
- The information a taxpayer will need on hand to complete the e-file return.
- Helpful hints for e-filing.

Translated Forms and Publications

To promote tax compliance and better serve the needs of California's diverse business community, the BOE has information in 23 languages and has many documents translated in the four core languages, Chinese, Korean, Spanish, and Vietnamese. In fiscal year 2006-07, the BOE introduced one new language, Croatian, published six new Spanish translated publications, three new Korean translated publications, four new Chinese translated publications, two new Vietnamese publications, and two new Punjabi publications. The BOE revised 12 existing non-English publications. The listing of all translated forms and publications is available on our website at www.boe.ca.gov.

Interpreter Services

As part of its commitment to serve all Californians, the BOE provides interpreter services when requested in its offices and at Board hearings. The agency's Equal Employment Opportunity Office (EEO Office) maintains lists of bilingual employees available to assist taxpayers or members of the public who have limited English proficiency. Currently, the lists include 437 employees, who together have fluency in 41 languages and dialects including American Sign Language.

Taxpayer and Public Outreach

As part of our education and outreach, audit staff make appointments to visit businesses and meet with individuals to discuss applicable tax or fee programs, and to determine if they are applying the law correctly to their business transactions. The goal is to properly educate taxpayers so they can avoid reporting errors on future returns.

Classes, Seminars, and Presentations

Sales and Use Tax Classes

In 2006-07, BOE staff conducted more than 340 Basic Sales and Use Tax and Tax Return Preparation classes throughout the state, providing education and information to over 4,400 California taxpayers. The class is offered in English and Spanish. Information on classes can be found at www.boe.ca.gov under the topic sales and use tax, “Events and Training” section.

Online Tutorial for Sales and Use Tax

As an alternative to attending an instructor-led Basic Sales and Use Tax Class, an online tutorial is available in English, which provides taxpayers the same information but in a self-paced environment.

Small Business Fairs

In 2006-07, the BOE joined with federal, state, and local agencies in sponsoring 7 free, all-day tax events, bringing important tax compliance information to nearly 2,600 taxpayers and tax practitioners throughout the state. Attendees obtained individual assistance and materials at tax agency booths and attended classes on common tax subjects.

Nonprofit Educational Seminars

In a collaborative effort focused on meeting the unique tax education needs of the state’s nonprofit sector, the BOE conducted 9 full-day, multi-agency nonprofit seminars to approximately 2,000 participants throughout California. The events brought together BOE legal, sales, and property tax experts as well as representatives of the Franchise Tax Board, Internal Revenue Service, Employment Development Department, and the Office of the State Attorney General. Participants were able to attend presentations and receive individualized tax advice.

Taxpayer Educational Consultation Program

This year, BOE auditors increased their individualized tax information, education, and assistance through the educational consultation program to 554 sales and use taxpayers during their first year of business. Participating taxpayers were very satisfied with the auditors’ courtesy and professionalism and appreciated the service provided.

Speakers Bureau

The Sales and Use Tax Department continued outreach efforts to business groups by providing speakers at 39 programs for professional societies,

industry and trade groups, governmental organizations, and local schools statewide. Staff members continue to provide bilingual seminars for business owners who speak languages other than English such as Chinese, Vietnamese, Spanish, and Thai.

International Fuel Tax Agreement (IFTA) Workshops

BOE staff held 20 International Fuel Tax Agreement (IFTA) workshops in 13 cities throughout California from October 2006 through December 2006. Four of the 20 workshops were conducted in Spanish. The workshops provided information to interstate commercial carriers on how to prepare for an IFTA audit, how to complete IFTA tax returns, and an overview of the IFTA billing, refund, and revocation process. Two additional workshops were held in San Diego and El Centro for interstate carriers that travel between California and Mexico. The workshops covered the Interstate User Diesel Tax Program, return preparation, common reporting errors, billings and refunds, IFTA for Mexico-based carriers, and the North American Free Trade Agreement (NAFTA).

Media

The BOE's Communications Office issued news releases on 77 topics in 2006-07, and made daily contacts with print, radio, and television reporters. Official BOE spokespersons were quoted in newspapers across the state and nation, and were featured in news and consumer reports broadcasts on television and radio. The Communications Office also facilitated coverage of new BOE programs and regulatory issues.

Taxpayers' Rights Advocate and Equal Employment Opportunity Offices

The responsibilities of the BOE's Taxpayers' Rights Advocate (Advocate) are mandated by law. The Advocate Office facilitates resolution of taxpayer complaints or problems, monitors BOE programs for compliance with the California Taxpayers' Bill of Rights, recommends new or revised policies and procedures, and reviews taxpayer educational materials. The Advocate also coordinates annual public hearings to allow taxpayers to express their concerns and suggestions directly to the elected Board Members. Taxpayers' Bill of Rights Hearings were held in Culver City and Sacramento in early 2007.

The Taxpayers' Rights Advocate Office manages the Tax Appeals Assistance Program. This program, which makes available free legal assistance from law students to low-income taxpayers who have filed an appeal, was expanded in 2006-07 to include participation from a fourth law school.

In 2006-07, the Advocate Office worked closely with BOE employees to implement a number of its recommendations for improving and/or easing taxpayer compliance and for facilitating uniform and fair administration of the law. These accomplishments, involving staff and taxpayer education and law and policy changes, are summarized in the Taxpayers' Rights Advocate's 2006-07 Annual Report, which also describes project involvement, highlights accomplishments, identifies current issues, contains examples of cases, and summarizes taxpayer contacts with the Taxpayers' Rights Advocate in the property and business taxes areas. The report is available on the BOE's website at www.boe.ca.gov.

The Equal Employment Opportunity Office provided Sexual Harassment Prevention Training for Supervisors to 194 BOE supervisors and managers via classroom and online instruction this year in accordance with Assembly Bill 1825 (Statutes 2004, Chapter 933). Additionally, the EEO Office provided classroom or online Sexual Harassment Prevention Training to 2,280 nonsupervisory staff during 2006-07.



Once known as Prospect Avenue, Hollywood Boulevard is best known for the Hollywood Walk of Fame which was created in 1958.

Evaluating Public Contacts

To ensure quality service while meeting the requirements of the Taxpayers' Bill of Rights, BOE managers and supervisors evaluate the public contact skills of BOE employees. Each employee performance report and annual review must include the supervisor's comments regarding the employee's public contacts, whether those contacts are made in person, in writing, or by telephone. The agency does not evaluate individual offices or employees based on the amount of revenue they assess or collect.

During an audit, BOE supervisors may accompany auditors as they meet with taxpayers to discuss audit procedures and findings. Following an audit, taxpayers are encouraged to provide their comments by completing an audit survey form. The surveys provide valuable information on the effectiveness of the BOE's audit program and help the BOE improve procedures to better serve the business community and taxpayers.

Another survey, titled *How Are We Doing*, is made available in each BOE office in both English and Spanish. The form is included in mail-in registration packets, and mailed with taxpayer correspondence. It is now also available online. In 2006-07, the Sales and Use Tax Department received over 22,000 completed surveys showing that 99 percent of the survey respondents were pleased with the overall process and the services delivered by BOE staff.

When individuals do express dissatisfaction, make complaints, or raise a concern regarding an employee or service, the BOE makes every attempt to contact the individual and address the issues raised. BOE staff also work closely with the Taxpayers' Rights Advocate Office to help taxpayers who cannot resolve matters through normal channels.

Overall, taxpayers are satisfied with the quality and efficiency of the service they receive and the professionalism and courtesy extended to them by BOE staff. The agency receives many unsolicited letters each year from taxpayers who write to thank staff for their assistance.